

**449.1A Application.**

When a parcel has been assessed and taxed as one unit, and thereafter and before the tax is paid, the title to different portions of the parcel becomes vested in different parties in severalty, and the owners are unable to agree as to what portion of the total tax each portion of the parcel should bear, any of the parties may file with the board of supervisors a written application for the apportionment of the tax.

[C24, 27, 31, 35, 39, §7297; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §449.1]

[91 Acts, ch 191, §116](#)

C2001, §449.1A

Referred to in [§331.401](#)